

City of Blevins, Arkansas

Financial and Compliance Report

December 31, 2017

LEGISLATIVE JOINT AUDITING COMMITTEE



CITY OF BLEVINS, ARKANSAS
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FOR THE YEAR ENDED DECEMBER 31, 2017

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Arkansas

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Sen. Lance Eads
Senate Vice Chair



Rep. Richard Womack
House Chair
Rep. Mary Bentley
House Vice Chair

Roger A. Norman, JD, CPA, CFE, CFF
Legislative Auditor

LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

Financial and Compliance Report

City of Blevins, Arkansas Officials and Council Members
Legislative Joint Auditing Committee

A priority of Arkansas Legislative Audit is to assist local government officials by promoting sound financial management and accountability of government resources. The Legislative Auditor reports on the fiscal affairs of local governments, as well as compliance with relevant state laws and observance of good business practices to provide accountability for tax dollars expended to support government operations.

We have performed certain limited procedures with respect to cash basis financial information and compliance with certain state laws and accepted accounting practices for the City of Blevins, Arkansas, as of and for the year ended December 31, 2017, and have issued our report thereon dated September 24, 2018. These procedures were not performed for the Water and Sewer Department. Management of the City is responsible for maintaining the financial records and complying with state laws and accepted accounting practices.

The findings contained in this section relate to the following officials who held office during 2017:

Mayor: Bobby Steed
Recorder/Treasurer: Nancy Myrick Weinfurtner

We evaluated the City's compliance with certain state laws concerning general and district court accounting, budgeting, purchasing, and investing and depositing of public funds.

Noncompliance with state law and accepted accounting practices was noted in the offices of **Mayor** and **Recorder/Treasurer**.

Mayor and Recorder/Treasurer

Bank reconciliations were not approved by a municipal official or employee, other than the person preparing the reconciliation, in noncompliance with Ark. Code Ann. § 14-59-108.

This report is intended solely for the information and use of the Legislative Joint Auditing Committee, local City government, state executive and oversight management, and other parties as required by Arkansas Code, and is not intended to be and should not be used by anyone other than these specified parties. However, pursuant to Ark. Code Ann. § 10-4-417, all reports presented to the Legislative Joint Auditing Committee are matters of public record and distribution is not limited.

ARKANSAS LEGISLATIVE AUDIT

Handwritten signature of Roger A. Norman in cursive.

Roger A. Norman, JD, CPA, CFE, CFF
Legislative Auditor

Little Rock, Arkansas
September 24, 2018
LOM201317

CITY OF BLEVINS, ARKANSAS
 SCHEDULE OF FINANCIAL INFORMATION
 FOR THE YEAR ENDED DECEMBER 31, 2017
 (UNAUDITED)

Schedule 1

	General Fund	Special Revenue Fund - Street
	<u> </u>	<u> </u>
Cash Balance, January 1, 2017	\$ 74,921	\$ 60,630
Receipts:		
State aid	4,996	21,669
Franchise fees	5,671	
Sales taxes	65,834	
Interest	263	181
Other	146	
Total Receipts	<u>76,910</u>	<u>21,850</u>
Disbursements:		
General government	25,821	
Highways and streets		16,610
Sanitation	30,500	
Contributions to sewer	5,000	
Unclassified	125	
Total Disbursements	<u>61,446</u>	<u>16,610</u>
Cash Balance, December 31, 2017	<u>\$ 90,385</u>	<u>\$ 65,870</u>

CITY OF BLEVINS, ARKANSAS
OTHER INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2017
(UNAUDITED)

Schedule 2

1. Cash balances on the Financial Schedules include demand accounts and certificates of deposit.
2. The Municipality's capital assets records are summarized below:

	<u>December 31, 2017</u>
Land	\$ 40,000
Buildings	15,000
Equipment	<u>30,300</u>
Total	<u>\$ 85,300</u>